

### Subpart D—Exemptions and Exceptions

#### PERSONS EXEMPT FROM REGISTRATION AND/OR RECORDKEEPING

##### § 31.51 Wholesale dealers making retail sales.

A wholesale dealer in liquors who sells, or offers for sale, distilled spirits, wines, or beer, and a wholesale dealer in beer who sells, or offers for sale, only beer, whether to dealers or to persons other than dealers, at any place where the wholesale dealer in liquors or beer has appropriately registered under this part, is exempt from registration at that place as a retail dealer in liquors or in beer.

##### § 31.52 Wholesale dealers in liquors consummating sales of wines or beer at premises of other dealers.

(a) *Sales of wines.* Any wholesale dealer in liquors (including the proprietor of a bonded wine cellar) who has registered as a wholesale dealer in liquors for the place from which that dealer conducts selling operations may consummate sales of wines to other wholesale or retail dealers in liquors, or to limited retail dealers, at the purchasers' places of business without having to register again as a wholesale dealer on account of those sales.

(b) *Sales of beer.* Any wholesale dealer in liquors who has already registered as such may also consummate sales of beer to wholesale or retail dealers in beer, to wholesale or retail dealers in liquors, or to limited retail dealers, at the purchasers' place of business without having to register again as a wholesale dealer on account of those sales.

##### § 31.53 Wholesale dealers in beer consummating sales at premises of other dealers.

Any dealer who has registered as a wholesale dealer in beer for the place from which that dealer conducts selling operations may consummate sales of beer (but not wines or distilled spirits) to other dealers at the purchasers' places of business without having to register again as a wholesale dealer on account of those sales.

##### § 31.54 Hospitals.

Hospitals and similar institutions furnishing liquors to patients are not required to register or keep records under this part, provided that no specific or additional charge is made for the liquors so furnished.

##### § 31.55 Limited retail dealers.

(a) *Sales by limited retail dealers.* Limited retail dealers, as described in § 31.35, are not required to register or keep records under this part.

(b) *Sales to limited retail dealers.* Retail dealers in liquors or beer who make sales at their registered places of business to limited retail dealers are not required under this part, solely by virtue of those sales, to register or keep records as wholesale dealers.

#### PERSONS WHO ARE NOT DEALERS IN LIQUORS OR BEER

##### § 31.61 Single sale of liquors or warehouse receipts.

A single sale of distilled spirits, wines, or beer, or a single sale of one or more warehouse receipts for distilled spirits, unattended by circumstances showing the person making the sale to be engaged in that activity as a business, does not subject the vendor to the registration and other requirements of this part.

(26 U.S.C. 5121, 5122)

##### § 31.62 Persons making casual sales.

Certain persons making casual sales of liquors are not dealers for purposes of this part and therefore are not required to register, keep records, or submit a report as required of dealers under this part. These persons are:

(a) Administrators, executors, receivers, and other fiduciaries who receive liquors in their fiduciary capacities and sell them in one parcel or at public auction in parcels of not less than 20 wine gallons (75.7 liters);

(b) Creditors who receive liquors as security for, or in payment of, debts and sell them in one parcel or at a public auction in parcels of not less than 20 wine gallons (75.7 liters);

(c) Public officers or court officials who levy on liquors under order or process of any court or magistrate and